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*Counsel to The Commonwealth of Puerto Rico  
and the Puerto Rico Sales Tax Financing Corporation*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:	)	
LEHMAN BROTHERS HOLDINGS, INC., et al.,	)	Chapter 11
Debtors.	)	Case No. 08-13555 (JMP)
	)	Jointly Administered
	)	

**CERTIFICATE OF SERVICE**

I, Christopher M. Desiderio, hereby certify that on November 11, 2011, I caused true and correct copies of the *Objection of the Commonwealth of Puerto Rico and the Puerto Rico Sale Tax Financing Corporation to the Debtors' Proposed Assumption of Swap Agreements and Swap Transactions* to be served via overnight delivery on the following parties: (i) the chambers of the Honorable James M. Peck, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, supra; (ii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Harvey R. Miller, Esq., Lori R. Fife, Esq. and Alfredo R. Pérez, Esq., attorneys for the Debtors; (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq., attorneys for the official committee of unsecured creditors.

Dated: November 15, 2011  
New York, New York

By: /s/ Christopher M. Desiderio  
Christopher M. Desiderio